

ANNUAL REPORTS
of the
Officers of the Town of
Lyman, New Hampshire
for the year ending
DECEMBER THE THIRTY-FIRST
1944

LISBON, N. H.
THE LISBON JOB PRINTERY
1945

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TOWN OFFICERS

MODERATOR

Anthony Burgault

TOWN CLERK

Grace Powers

TREASURER

Grace Powers

SELECTMEN

Dana Hubbard

Kenneth Trevena

Charles Jennings

TAX COLLECTOR

William Stephens, Jr.

SUPERVISORS

Bessie Patten

Stella Meserve

Elizabeth Jennings

HIGHWAY AGENT

Raymond Richards

LIBRARY TRUSTEES

Marion Hubbard

Nellie Trevena

TRUSTEES OF TRUST FUNDS

Joseph Richards, Sr.

Myrtle Stephens

OVERSEER OF POOR

Kenneth Trevena

CHIEF OF POLICE and DOG POLICE

Joseph Judd

SEXTON

Charles Parker

TOWN HOUSE AGENT

Fred Santy

TOWN MEETING WARRANT

To the inhabitants of the Town of Lyman, in the County of Grafton, and State of New Hampshire, qualified to vote in Town affairs:

You are hereby notified to meet at the Lyman Town Hall in said town on Tuesday, the 13th day of March next, polls to be opened at nine o'clock in the forenoon and will not be closed before four o'clock in the afternoon, to act upon the following subjects:

Article 1. To choose all necessary town officers for the ensuing year.

Art. 2. To raise such sums of money as may be necessary to defray town charges for the ensuing year, and to make appropriations for the same.

Art. 3. To see what sums of money the town will vote to raise and appropriate for the repairs of highways and bridges for the ensuing year.

Art. 4. To see what sums of money the town will vote to raise and appropriate for the maintenance of its winter roads.

Art. 5. To see what action the town will take towards fixing the compensation of the tax collector.

Art. 6. To see if the town will vote to raise and appropriate the sum of \$25.00 for the Lisbon District Nursing Association.

Art. 7. To see if the town will vote to raise and appropriate the sum of \$200.00 for the White Pine Blister Rust Control.

Art. 8. To see if the town will vote to grant a discount of two per cent. on all taxes paid on or before such time as the selectmen may designate.

Art. 9. To see if the town will vote to authorize the selectmen to borrow such sums of money as they deem necessary in anticipation of taxes.

Art. 10. To see what sum of money the town will vote to raise and appropriate for the proper observance of Memorial Day.

Art. 11. To see if the town will authorize the selectmen to administer or dispose of any real estate acquired by the town through tax collector's deeds.

Art. 12. To see if the town will vote to petition the State Tax Commission to have the audit of the town accounts made annually by the division of municipal accounting, and to dispense with annual election or appointment of a town auditor or auditors.

Art. 13. To see if the town will vote to buy and erect a memorial for our soldiers and others who have been in or are in or will enter the services of World War II. Also to raise and appropriate a sum of money for same.

Art. 14. To see if the town will vote to repair the town hall and its foundation, and improve the town hall grounds suitably for a new memorial. And to raise and appropriate a sum of money for the same.

Art. 15. To hear the reports of agents, auditors, committees and officers heretofore chosen, and pass votes relative thereto.

Art. 16. To transact any other business that may legally come before the meeting.

Given under our hands and seals, this 12th day of February, 1945.

DANA HUBBARD,
KENNETH TREVENA,
CHARLES JENNINGS,

Selectmen of Lyman.

Budget of Town of Lyman

	Appropriations for 1944	Recommended for 1945
Town Officers' Salaries	\$ 600.00	\$ 500.00
Town Officers' Expenses	300.00	200.00
Election and Registration	100.00	100.00
Town Hall and Expenses	50.00	50.00
Police Department	25.00	25.00
Fire Department	200.00	200.00
Health Department (including Lisbon District Nursing Association)	50.00	50.00
Blister Rust	None	200.00
Vital Statistics	None	2.50
Town Road Aid or T.R.A.	None	217.00
Town Maintenance	2,000.00	2,500.00
General Expense of Highway Dept., includes Ins. on Labor and Truck	635.00	700.00
Libraries	20.00	20.00
Old Age Assistance	700.00	700.00
Town Poor, includes Soldiers	400.00	400.00
Memorial Day	10.00	10.00
Cemeteries	100.00	100.00
Damage and Legal Expenses	None	50.00
Interest	100.00	100.00
County Tax Paid	549.90	600.00
School District	3,600.00	3,600.00

Another Enemy to Conquer

Here is a home front fight that everyone can get into. Last year in this State 558 brush and forest fires burned over 4,648 acres of land, of which 2,788 acres were valuable timber and young growth. With available manpower the lowest of any year since the war started, you can help to keep this loss down by preventing these fires from starting.

Keep in mind these simple rules :

1. Always get a permit from your forest fire warden before starting any fires in the open. Burning under certain conditions is permitted.
2. Never burn unless you have enough help to control your fire — a permit does not excuse you of negligence in case it gets away.
3. Always report any uncontrolled fire promptly to your forest fire warden. Minutes lost are acres lost.
4. Be especially careful with cigarettes, matches and pipes. Smokers caused most of our fires.
5. Never leave a fire unless it is dead out. You can't feel safe while there is a spark left.

KEEP NEW HAMPSHIRE GREEN

Division of Municipal Accounting
State Tax Commission

Concord, New Hampshire

July 14, 1944.

Board of Selectmen

Lyman, New Hampshire

Gentlemen:

In accordance with the vote taken at your annual town meeting in March 1944, an audit and examination of the accounts of the Town of Lyman has been made by the Division of Municipal Accounting of the State Tax Commission, a report of which is submitted herewith. This audit covered the fiscal year ended January 31, 1944, and the current year from February 1st to May 18, 1944. Exhibits and Schedules as hereafter listed are included as part of the report.

SCOPE OF AUDIT

Included in the examination and audit were the accounts and records of the Board of Selectmen, Treasurer, Tax Collector and Town Clerk.

FINANCES

In order to present a comprehensive picture of the financial condition of the town during the last ten years and the changes which have occurred in this period, certain statements have been prepared from reports on file in this office and will be referred to in the comments which follow.

Indebtedness, Valuation and Taxes: (Schedule II)

The assessed valuation of taxable property decreased and the local tax rate increased during the ten year period. It

will be noted that the local rate was below the average rate for the State at the beginning of the period, but at the close it had risen to slightly above the average.

A Net Surplus of \$1,561.84, as of January 31, 1934, had been reduced to \$437.22, on January 31, 1944.

There was no bonded or long term debt during this period, but temporary loans in anticipation of taxes in the amount of \$2,000.00, remained outstanding on January 31, 1944.

Comparative Balance Sheets

January 31, 1943-January 31, 1944, Revised: (Exhibit III)

Comparative Balance Sheets as of January 31, 1943, and January 31, 1944, as revised, are presented in Exhibit III. Several changes were made in the balance sheet of January 31, 1944, as originally prepared. These were as follows:

INCREASE OF ASSETS

Bounties due from State — \$62.20 to \$68.50

Account bounty payments made by town clerk incorrectly classified in selectmen's book.

Due from County — \$10.00

Account bill paid by town for County relief.

DECREASE OF ASSETS

Cash on hand (Treasurer) — \$1,772.96 to \$1,752.96

Account order-check for \$20.00, issued but not presented to bank for payment.

Cash on hand (Tax Collector) — \$226.53 to \$225.85

As per audit of Collector's accounts.

DECREASE OF LIABILITIES

Orders Outstanding — \$20.00 to \$0.00

Cash Balance reduced by like amount.

Due School District:

Acct. 1943-44 appropriation —	\$1,135.00 to \$635.00
Acct. Dog Licenses —	\$104.82 to \$89.82

Salary of Dog Constable deducted.

As a result of these changes a Net Surplus of \$437.22, as indicated as of January 31, 1944, rather than a Net Debt of \$93.40, as originally reported.

Appropriations and Expenditures

Estimated and Actual Revenues: (Exhibits IV and V)

Comparative statements of appropriations and expenditures; estimated and actual revenues for the fiscal year ended January 31, 1944, are presented in detail in these schedules. A net overdraft of appropriations of \$1,021.04 and a net revenue surplus of \$75.55, resulted in a net budget deficit for the year of \$945.49.

ACCOUNTS OF SELECTMEN AND TREASURER

(Schedules A, A-1 and A-2)

Vouchers and orders issued by the selectmen during the period under review were compared with corresponding entries in the selectmen's receipts and payments book and the treasurer's cash book. Supporting invoices and payrolls were likewise examined. Receipts were checked by source insofar as it was possible to do so. Totals of receipts and expenditures were verified and the treasurer's cash book balance as of May 18, 1944, was in agreement with the actual amount of cash on hand and in the bank as of like date. (Schedule A-2.)

TAX COLLECTOR

The warrant accounts of the tax collector for the levies of 1942 and 1943, as well as the tax sale accounts, were audited and balanced as of January 31, 1944 and May 18, 1944. Summaries of the warrant accounts are contained in Schedules B, B-1 and B-2, and of the tax sale accounts in Schedules B-3 and B-4. Uncollected and unredeemed taxes, as of May 18, 1944, are listed in Schedules B-5 and B-6, respectively. The records of the collector were found to be complete and in good order.

TOWN CLERK

Motor vehicle permits and dog licenses issued by the town clerk during the period of audit were examined. All funds received on account of the issuance of such permits and licenses were properly accounted for through remittances to the treasurer and cash on hand.

GENERAL COMMENTS

Recording of town orders by Treasurer:

It is advisable that the Selectmen's accounts and the Treasurer's accounts be in agreement at all times. Under the present method, whereby the Treasurer records town orders as payments only after they are paid and returned by the bank, this is not possible. Neither is it possible for the Treasurer to determine the actual cash balance at any time without first obtaining a list of the outstanding orders from the Selectmen.

It is therefore recommended that the Treasurer be advised every time when orders are issued as to the number of each order, name of payee and amount, so that the proper entries may be made in the cash book. If this procedure is followed the selectmen's and treasurer's accounts will be in agreement regardless of whether or not all orders have actually been paid and returned by the bank.

Closing the Books:

The fiscal year of the town ends on December 31st, beginning with the current year, and the books of all town officers — selectmen, treasurer, tax collector, town clerk, road agent, etc., should be closed as of this date. In actual practice, however, it may be advisable for the treasurer to hold her books open for a day or two after December 31st in order that the tax collector or town clerk may remit all funds received on or up to December 31st. This will make it unnecessary for the tax collector to report funds on hand at the close of the year, and the consequent inclusion of this item in the balance sheet.

Classification of Accounts:

In preparing the summary of receipts and expenditures for the fiscal year ended January 31, 1944, as presented in Schedule A, several changes were made in the classification of expenditures as they originally appeared in the records. Distribution to the proper accounts of the items making up the total of \$1,656.24, "outstanding orders paid during year", was also made.

Adoption of the recommendation previously made whereby the treasurer records all orders at the time of issuance, will serve to eliminate entirely the matter of outstanding orders.

Unredeemed Taxes:

As indicated by Schedule B-6, unredeemed taxes as of May 18, 1944, included taxes sold on account of the levies of 1932 to 1942, inclusive. It is suggested that this list be carefully examined by the Board of Selectmen and Tax Collector. In cases where it seems improbable that redemption will be made tax deeds should be passed to the town. Otherwise, where the advisability of taking a deed is questionable, the unredeemed tax should be abated to clear the records.

CONCLUSION

With exceptions as herein noted the accounts of all town officials were found in good condition and the accounting procedure conformed to the uniform system prescribed by this Division.

In accordance with the provisions of Section 31, Chapter 211, of the Laws of 1939, this report or a summary of its essential features should be published in the next annual town report. This letter of transmittal should be included in its entirety, but the inclusion of schedules is optional.

We extend our thanks to the officials of the Town of Lyman for the assistance rendered and information furnished while we were engaged in making this audit.

Yours very truly,

HAROLD G. FOWLER, *Director*,

Division of Municipal Accounting,
State Tax Commission.

Lawton B. Chandler,

Frank W. Morrill,

Auditors

Division of Municipal Accounting

State Tax Commission

Concord, New Hampshire

July 14, 1944.

Certificate of Audit

This is to certify that we have audited the accounts and records of the Town of Lyman for the fiscal year ending January 31, 1944, and the period from February 1, 1944 to May 18, 1944. It is our opinion that the Exhibits and Schedules presented herewith, subject to comments as set forth in the letter of transmittal, fairly present the financial condition of the Town as to its assets and liabilities, and the results of operations for the periods under review.

Respectfully submitted,

HAROLD G. FOWLER, *Director*,

Division of Municipal Accounting,
State Tax Commission.

Lawton B. Chandler,
Frank W. Morrill,

Auditors.

Division of Municipal Accounting
State Tax Commission

Concord, New Hampshire

January 15, 1945.

Board of Selectmen
Lyman, New Hampshire

Gentlemen :

In accordance with the vote taken at your annual town meeting in March 1944, an audit and examination of the accounts of the Town of Lyman has been made by the Division of Municipal Accounting of the State Tax Commission, a report of which is submitted herewith. This audit covered the fiscal years ended January 31, 1944 and December 31, 1944. Exhibits and Schedules as hereafter listed are included as part of the report.

SCOPE OF AUDIT

Included in the examination and audit were the accounts and records of the Board of Selectmen, Treasurer, Tax Collector and Town Clerk.

FINANCES

In order to present a comprehensive picture of the financial condition of the town during the last ten years and the changes which have occurred in this period, certain statements have been prepared from reports on file in this office and will be referred to in the comments which follow.

Indebtedness, Valuation and Taxes: (Schedule II)

The assessed valuation of taxable property decreased and the local tax rate increased during the ten year period. It will be noted that the local rate was below the average rate for the State at the beginning of the period, but at the close it had risen to slightly above the average.

*Comparative Balance Sheets**January 31, 1944-December 31, 1944: (Exhibit III)*

Comparative Balance Sheets as of January 31, 1944, as revised, and December 31, 1944, are presented in Exhibit III. Several changes were made in the balance sheet of January 31, 1944, as originally prepared. These were as follows:

INCREASE OF ASSETS

Bounties due from State — \$62.20 to \$68.50

Account bounty payments made by town clerk incorrectly classified in selectmen's book.

DECREASE OF ASSETS

Cash on hand (Treasurer) — \$1,772.96 to \$1,752.96

Account order-check for \$20.00, issued but not presented to bank for payment.

DECREASE OF LIABILITIES

Orders Outstanding — \$20.00 to \$0.00

Cash Balance reduced by like amount.

Due School District:

Acct. 1943-44 appropriation — \$1,135.00 to \$635.00

Acct. Dog Licenses — \$ 104.82 to \$ 89.82

Salary of Dog Constable deducted.

As a result of these changes a Net Surplus of \$427.90, is indicated as of January 31, 1944, rather than a Net Debt of \$93.40, as originally reported. The Net Surplus on December 31, 1944, amounted to \$1,348.90, indicating an increase in Surplus during the year of \$921.00.

*Appropriations and Expenditures**Estimated and Actual Revenues: (Exhibits IV and V)*

Comparative statements of appropriations and expenditures; estimated and actual revenues for the fiscal year ended December 31, 1944, are presented in detail in these schedules. A net unexpended balance of appropriations of \$911.27 and a net excess of actual over estimated revenues of \$45.28, resulted in a net budget surplus for the year of \$956.55.

ACCOUNTS OF SELECTMEN AND TREASURER

(Schedules A and A-1)

Vouchers and orders issued by the selectmen during the period under review were compared with corresponding entries in the selectmen's receipts and payments book and the treasurer's cash book. Supporting invoices and payrolls were likewise examined. Receipts were checked by source insofar as it was possible to do so. Totals of receipts and expenditures were verified and the treasurer's cash book balance as of December 31, 1944, was in agreement with the reconciled bank balance of like date.

TAX COLLECTOR

The warrant accounts of the tax collector for the levies of 1941, 1942, 1943 and 1944, as well as the tax sale accounts, were audited and balanced as of December 31, 1944. Summaries of the warrant accounts are contained in Schedules B, B-1 and B-2, and of the tax sale accounts in Schedule B-3. The records of the collector were found to be complete and in good order.

TOWN CLERK

Motor vehicle permits and dog licenses issued by the town clerk during the period of audit were examined. All funds received on account of the issuance of such permits and licenses were properly accounted for through remittances to the treasurer.

GENERAL COMMENTS

Closing the Books:

The fiscal year of the town ends on December 31st, beginning with the current year, and the books of all town officers — selectmen, treasurer, tax collector, town clerk, road agent, etc., should be closed as of this date. In actual practice, however, it may be advisable for the treasurer to hold her books open for a day or two after December 31st in order that the tax collector or town clerk may remit all funds received on or up to December 31st. This will make it unnecessary for the tax collector to report funds on hand at the close of the year, and the consequent inclusion of this item in the balance sheet.

Unredeemed Taxes:

As indicated by Schedule B-3, unredeemed taxes as of December 31, 1944, included taxes sold on account of the levies of 1934, 1936, 1937 and 1938. It is suggested that this list be carefully examined by the Board of Selectmen and Tax Collector. In cases where it seems improbable that redemption will be made tax deeds should be passed to the town. Otherwise, where the advisability of taking a deed is questionable, the unredeemed tax should be abated to clear the records.

CONCLUSION

With exceptions as herein noted the accounts of all town officials were found in good condition and the accounting procedure conformed to the uniform system prescribed by this Division.

In accordance with the provisions of Section 31, Chapter 211, of the Laws of 1939, this report or a summary of its essential features should be published in the next annual town report. This letter of transmittal should be included in its entirety, but the inclusion of schedules is optional.

We extend our thanks to the officials of the Town of Lyman for the assistance rendered and information furnished while we were engaged in making this audit.

Yours very truly,

HAROLD G. FOWLER, *Director*,

Division of Municipal Accounting,
State Tax Commission.

Lawton B. Chandler, *Auditor*.

Harry G. Hager, *Accountant*.

Division of Municipal Accounting
State Tax Commission

Concord, New Hampshire

January 15, 1945.

Certificate of Audit

This is to certify that we have audited the accounts and records of the Town of Lyman for the fiscal year ending January 31, 1944 and December 31, 1944. It is our opinion that the Exhibits and Schedules presented herewith, subject to comments as set forth in the letter of transmittal, fairly present the financial condition of the Town as to its assets and liabilities, and the results of operations for the periods under review.

Respectfully submitted,

HAROLD G. FOWLER, *Director*,

Division of Municipal Accounting,
State Tax Commission.

Lawton B. Chandler, *Auditor*.

Harry G. Hager, *Accountant*.

Comparative Balance Sheets

January 31, 1944-December 31, 1944

ASSETS

Cash:

	January 31, 1944	December 31, 1944
In Hands of Treasurer	\$1,752.96	\$1,045.68
In Hands of Tax Collector	226.53	-0-
	<hr/>	<hr/>
	\$1,979.49	\$1,045.68

Accounts Due Town:

State of N. H. a/c Bounties	68.50	107.80
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Unredeemed Taxes:

Levy of 1942	\$ 57.48	\$ 6.59
Levy of 1941	34.90	-0-
Previous Years	499.24	219.52
	<hr/>	<hr/>
	591.62	226.11

Uncollected Taxes:

Levy of 1944	\$ -0-	\$1,098.89
Levy of 1943	467.57	43.07
Levy of 1942	18.00	-0-
Levy of 1941	27.54	-0-
	<hr/>	<hr/>
	513.11	1,141.96
Total Assets	<hr/>	<hr/>
	\$3,152.72	\$2,521.55

LIABILITIES

Due to School District:

a/c Appropriation	\$ 635.00	\$1,000.00
a/c Dog Licenses	89.82	3.60
	<hr/>	<hr/>
	\$ 724.82	\$1,003.60

Due to State of New Hampshire:

Special Poll Taxes—Collected	\$ -0-	\$ 21.00
Special Poll Taxes—Uncollected		48.00
	<hr/>	<hr/>
	-0-	69.00
State & Town Joint Highway Account	-0-	100.05
Temporary Loan Outstanding	2,000.00	-0-
	<hr/>	<hr/>
Total Liabilities	\$2,724.82	\$1,172.65
Net Surplus	427.90	1,348.90
	<hr/>	<hr/>
Total Liabilities	\$3,152.72	\$2,521.55

Net Surplus—January 31, 1944	\$ 427.90
Net Surplus—December 31, 1944	1,348.90
	<hr/>
Increase in Surplus	\$ 921.00

Comparative Statement of Appropriations and Expenditures

Fiscal Year Ended December 31, 1944

	Liabilities from 1943	Appropriation	Receipts and Reimbursements	Total Amount Available	Expenditures	Unexpended	Balances	Liabilities to 1943
		\$		\$	\$	\$	Overdraft	
Town Officers' Salaries		300.00		300.00	486.42	21.10	\$ 26.40	
Town Officers' Expenses		300.00		300.00	278.90			
Election & Registration		100.00		100.00	126.40			
Town Hall & Buildings		50.00		50.00	31.00	19.00		
Police Department		25.00		25.00	10.00	15.00		
Fire Department		200.00	\$ 2.00	202.00	43.71	158.29		
Health Department		50.00		50.00	25.00	25.00		
Vital Statistics					2.25		2.25	
Town Road Aid					232.77		232.77	
Town Maintenance		2,000.00	1,738.20	3,738.20	3,092.63	645.57	140.68	
General Expense, Highway Dept.		635.00		635.00	775.68			
Libraries		20.00		20.00	20.00			
Old Age Assistance		700.00		700.00	600.49	99.51		
Town Poor		400.00	14.00	414.00	326.26	87.74		
Memorial Day		10.00		10.00	10.00			
White Mountain Association		100.00		100.00	29.14	50.00	29.14	
Cemeteries					27.52		27.52	
Damages & Legal Expense		100.00		100.00	65.98	34.02		
Interest			2,500.00	4,500.00	4,500.00			
Principal of Debt	\$2,000.00	549.90		549.90	549.90			
County Tax								
School District:								
Appropriation 1943-44	635.00			635.00	635.00			\$1,000.00
Appropriation 1944-45		3,630.68		3,630.68	2,630.68			
Dog Licenses — 1943	89.82			89.82	89.82			3.60
Dog Licenses — 1944			92.90	92.90	89.30*			
Overlay — Abatements		220.83		220.83	119.61†	101.22		
	\$2,724.82	\$9,691.41	\$4,347.10	\$16,763.33	\$14,848.46	\$1,370.03	\$458.76	\$1,003.60
*Dog Damages, incl. To Schools			expenses	\$15.00	†Abatements:			
				74.30	Levy of 1944			\$ 54.80
					Levy of 1943			16.65
					Tax Sales Account			48.16
				\$89.30				\$119.61

**Comparative Statement of Estimated and
Actual Revenues**

Fiscal Year Ended December 31, 1944

	Revenues	Estimated	Actual	Excess	Deficit
Savings Bank Tax		\$ 12.00	\$ 10.68		\$1.32
Motor Vehicle Permit Fees		130.00	152.63	\$22.63	
Business Licenses & Permits			2.00	2.00	
Interest on Taxes			21.97	21.97	
		<hr/>	<hr/>	<hr/>	<hr/>
		\$142.00	\$187.28	\$46.60	\$1.32

Budget Summary

Unexpended Balances of Appropriations	\$1,370.03	
Overdrafts of Appropriations	458.76	
	<hr/>	
Net Unexpended Balance of Appropriations		\$911.27
Total Actual Revenues	\$ 187.28	
Total Estimated Revenues	142.00	
	<hr/>	
Net Revenue Surplus		45.28
		<hr/>
<i>Net Budget Surplus</i>		\$956.55

SCHEDULE A

Classified Summary of Receipts and Expenditures

Fiscal Year Ended December 31, 1944

RECEIPTS

From Local Taxes:

Current Year's Property Taxes	\$8,264.08	
Current Year's Poll Taxes at \$2.00	192.00	
Current Year's Special Poll Taxes at \$3	297.00	
Previous Years' Property & Poll Taxes	679.92	
Tax Sales Redemmed	269.44	
	—————	\$9,702.44

From State of New Hampshire:

Class V Highway Maintenance	\$1,558.60	
Savings Bank Tax	10.68	
Forest Fires	2.00	
Bounties	63.70	
	—————	1,634.98

From Local Sources:

Dog Licenses	\$ 92.90	
Filing Fee	2.00	
Interest Received on Taxes	21.97	
Income from Highway Department	179.60	
Motor Vehicle Permits	152.63	
Relief Funds	14.00	
	—————	463.10

Receipts Other Than Current Revenue:

Temporary Loan	\$2,500.00	
Town Road Aid	100.05	
	—————	2,600.05

Total Receipts from All Sources	\$14,400.57
Cash on Hand—February 1, 1944	1,752.96
	—————
Grand Total	\$16,153.53

Classified Summary of Receipts and Expenditures

Fiscal Year Ended December 31, 1944

EXPENDITURES

General Government:

Town Officers' Salaries	\$ 486.42	
Town Officers' Expenses	278.90	
Election & Registration Expense	126.40	
Town Hall Expense	31.00	
	<hr/>	\$ 922.72

Protection of Persons and Property:

Police Department	\$ 10.00	
Fire Department	43.71	
Bounties	103.00	
Damage by Dogs	15.00	
	<hr/>	171.71

Health:

Health Department	\$ 25.00	
Vital Statistics	2.25	
	<hr/>	27.25

Highways and Bridges:

Town Road Aid	\$ 232.77	
Town Maintenance:		
Summer	851.49	
Winter	683.38	
Class V Highways	1,557.76	
General Expense of Highway Dept.	775.68	
	<hr/>	4,101.08
Libraries		20.00

Public Welfare:

Old Age Assistance	\$ 600.49	
Town Poor	326.26	
	<hr/>	926.75
Memorial Day		10.00
White Mountain Region		29.14
Cemeteries		50.00
Damages and Legal Expense		27.52

Indebtedness Payments:

Payments on Temporary Loans	\$4,500.00	
Interest on Temporary Loans	65.98	
	<hr/>	\$4,565.98

*Payments to Other Governmental Divisions:**School District:*

a/c 1943-44 Appropriation	\$ 635.00
a/c 1944-45 Appropriation	2,630.68
a/c 1943 Dog Licenses	89.82
a/c 1944 Dog Licenses	74.30
	<hr/>
	\$3,429.80

State of New Hampshire:

Special Poll Taxes	276.00	
County Tax	549.90	
	<hr/>	4,255.70

Total Payment For All Purposes	\$15,107.85
Cash on Hand—December 31, 1944	1,045.68
	<hr/>
Grand Total	\$16,153.53

Summary of Receipts and Expenditures
and Proof of Treasurer's Balance

Year Ended December 31, 1944

CASH BOOK

Balance on Hand—January 31, 1944	\$ 1,752.96
Receipts—Feb. 1 to Dec. 31, 1944	14,400.57
	<hr/>
	\$16,153.53
Payments—Feb. 1 to Dec. 31, 1944	15,107.85
	<hr/>
Balance on Hand—Dec. 31, 1944	\$1,045.68

PROOF OF TREASURER'S BALANCE

Balance in Lisbon Savings Bank and Trust Company—as per Statement January 10, 1945	\$1,067.68
Less: Outstanding Checks:	
No. 81	\$10.00
No. 89	12.00
	<hr/>
	22.00
	<hr/>
Reconciled Bank Balance—January 10, 1945	\$1,045.68

SCHEDULE B

WILLIAM STEPHENS, JR., Tax Collector

Tax Levy of 1944

Summary of Warrant

As of December 31, 1944

DR.

Taxes Committed to Collector:

Property Taxes	\$9,420.74	
Regular Polls at \$2.00	230.00	
Special Polls at \$3.00	354.00	
	<hr/>	\$10,004.74

Added Taxes:

Regular Polls at \$2.00	\$ 4.00	
Special Polls at \$3.00	9.00	
	<hr/>	13.00
		<hr/>
Total		\$10,017.74

CR.

Remittances to Treasurer:

a/c Property Taxes	\$8,264.08	
a/c Regular Polls at \$2.00	192.00	
a/c Special Polls at \$3.00	297.00	
	<hr/>	\$8,753.08
Discounts Allowed		110.97

Abatements Allowed:

a/c Property Taxes	\$ 24.80	
a/c Regular Polls at \$2.00	12.00	
a/c Special Polls at \$3.00	18.00	
	<hr/>	54.80

Uncollected Taxes:

Property	\$1,020.89	
Regular Polls at \$2.00	30.00	
Special Polls at \$3.00	48.00	
	<hr/>	1,098.89
		<hr/>
Total		\$10,017.74

SCHEDULE B-1

WILLIAM STEPHENS, JR., Tax Collector
Tax Levy of 1943

Summary of Warrant

As of December 31, 1944

DR.

Uncollected Taxes—January 31, 1944:

Property Taxes	\$441.57	
Poll Taxes	26.00	
		\$467.57

Unremitted Collections—January 31, 1944:

a/c Property Taxes	\$198.53	
a/c Poll Taxes	28.00	
		226.53

Interest Collected		11.35
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Total		\$705.45
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CR.

Remittances to Treasurer:

a/c Property Taxes	\$584.38	
a/c Poll Taxes	50.00	
a/c Interest	11.35	
		\$645.73

Abatelements Allowed:

a/c Property Taxes	\$ 14.65	
a/c Poll Taxes	2.00	
		16.65

Uncollected Taxes:

Property	\$ 41.07	
Polls	2.00	
		43.07

Total		\$705.45
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SCHEDULE B-2

WILLIAM STEPHENS, JR., Tax Collector

Tax Levies of 1942 and 1941

Summary of Warrants

As of December 31, 1944

DR.

	Levy of 1942	Levy of 1941
Uncollected Taxes—January 31, 1944	\$18.00	\$27.54
Interest Collected	-0-	2.05
Total	\$18.00	\$29.59

CR.

Remittances to Treasurer	\$18.00	\$29.59
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Summary of Tax Sale Accounts

WILLIAM STEPHENS, JR., Tax Collector

As of December 31, 1944

DR.

Unredeemed Taxes—January 31, 1944

Additional Interest and Costs

	Tax Sale on Account of Levy of:					Previous Years	Total
	1942	1941	1940	1939	1938	1937	
	\$57.48	\$34.90	\$41.21	\$81.09	\$177.42	\$139.89	\$591.62
	.98	.40	.42	.65	6.12	—0—	8.57
Total	\$58.46	\$35.30	\$41.63	\$81.74	\$183.54	\$139.89	\$600.19

CR.

Remittances to Treasurer

Abated

Deeded to Town

Unredeemed

	\$17.38	\$29.52	\$41.63	\$40.77	\$127.93	\$ 20.78	—0—	\$278.01
	27.55	5.78	—0—	—0—	—0—	—0—	\$14.83	48.16
	6.94	—0—	—0—	40.97	—0—	—0—	—0—	47.91
	6.59	—0—	—0—	—0—	55.61	119.11	44.80	226.11
Total	\$58.46	\$35.30	\$41.63	\$81.74	\$183.54	\$139.89	\$59.63	\$600.19

**Summary of Motor Vehicle Permits and
Dog License Accounts**

GRACE MINER POWERS, Town Clerk

Year Ended December 31, 1944

DR.

Motor Vehicle Permits Issued:

1944-45—Nos. 61801 to 61869, Inc. \$152.63

Dog Licenses:

Nos. 1 to 45 \$108.00

Less:

45 at 20c	\$9.00	
For Dog Tags	6.10	
	<u>15.10</u>	
		<u>92.90</u>
		<u>\$245.53</u>

CR.

Remittances to Treasurer:

a/c Motor Vehicle Permits	\$152.63
a/c Dog Licenses	92.90
	<u>\$245.53</u>

Trust Funds

As of December 31, 1944

Date of Creation	Name and Purpose	Principal	Balance of Income 1/31/1943	Income During 1944	Balance of Income 12/31/44 (1/1/45)
6/20/21	Albert Dowe—Cemetery	\$100.00	\$1.95	\$2.03	\$ 3.98
1/3/22	Thornton, Ellen—Cemetery	200.00	3.29	4.08	7.37
		<hr/>	<hr/>	<hr/>	<hr/>
		\$300.00	\$5.24	\$6.11	\$11.35

(No Withdrawals on above)

Births Registered in the Town of Lyman, N. H., for the Year Ending December 31, 1944

Date of Birth and Name of Child (if any)	Sex	Living or Stillborn	No. of Child	Name of Father	Maiden Name of Mother	Residence of Parents	Birthplace of Father	Birthplace of Mother
1896 Aug 21 1944	Lyman Florinda F	L	3	Lyman M Locke	Lettie Bradley	Lyman	Lyman	Wheelock Vt
Apr 22	Lisbon DeAnne Rose F	L	6	Theron M Aldrich	Minnie M Parker	Lyman	Lyman	Columbia
Oct 4	Haverhill Betty Ann F	L	7	John McPherson	Elenora J Hughes	Lyman	Motus River N B	Lyme
Oct 29	Haverhill Dennis L M	L	7	Leon H Clough	Ivis M Hood	Lyman	Lyman	Corinth Vt

I hereby certify that the above record is correct according to my best knowledge and belief.

GRACE L MINER POWERS, Town Clerk

Marriages Registered in the Town of Lyman, N. H., for the Year Ending December 31, 1944

Date of Marriage and Place of Marriage	Name and Surname of Groom and Bride	Residence of each at time of Marriage	Age in Years	Occupation of Groom and Bride	Name of Parents	Name, Residence and official station of person by whom married
1944 June 6	Guy Montg'y Powers Grace Lucile Miner	Lyman Lyman	43 44	Farmer At home	Frank W Powers Myrtie E. Waide Seth W Miner	Fred E Fox Clergyman Littleton
August 19	Robert W Varney Lenora Ethel Richey	Lyman Littleton	21 21	Scaler Clerk	Marion R Kimball Ralph H Varney May Woolson Edwin H Richey Mildred Burgess	Charles M Tibbetts Clergyman Bethlehem

I hereby certify that the above record is correct according to my best knowledge and belief.

GRACE L. MINER, POWERS, Town Clerk

Deaths Registered in the Town of Lyman, N. H., for the Year Ending December 31, 1944

Place of Death and Date of Death	Name and Surname of Deceased	Years			Place of Birth	Sex	Single Married Widowed	Occupation	Name of Father	Maiden Name of Mother
		Years	Months	Days						
1944	Littleton Anson P Stevens Plymouth Hannah L Eastman Haverhill Nelson Santy Mass Myrtie Santy	83	2	11	Lyman	M	W	Retired farmer	William D Stevens	Lydia A Barbour
Jan 9		87	3	1	Lyman	F	W		Robert Violet	Sarah Lyndes
May 13		77	11	23	Lyman	M	W	Laborer	Gray Santy	Lucy Laddbuch
Aug 2		67	10	21	Waterford Vt	F	W	Housewife	Curtis Foster	Helen Albee
Oct 10										

I hereby certify that the above record is correct according to my best knowledge and belief.

GRACE L. MINER POWERS, Town Clerk

